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ABSTRACT

This report presents analyses of financial data collected from higher education institutions, accredited at the college level by an agency recognized by the Secretary of Education, in the 50 states and the District of Columbia. Among the findings are the following: (1) the rate of increase for total revenues of all institutions of higher education outpaced inflation from fiscal year 1981 through fiscal year 1989, increasing by 9.5 percent; (2) although revenues from federal sources increased, they declined as a percentage of total revenues between 1981 and 1989, a decline that affected private, and to a lesser extent, public institutions; (3) state government funding for public institutions has declined as a percentage of total revenues from 45.6 percent in fiscal year 1981 to 42.5 percent in fiscal year 1989; (4) tuition and fees are a higher percentage of total revenues for private than for public institutions, although the proportion of revenue from tuition and fees has increased more in the past two years for public than for private institutions; and (5) sales and services have increased as a percentage of revenue for public institutions from 19.6 percent in 1981 to 21.5 percent in 1989. An overview of the survey methodology is included, and an appendix presents data category definitions.
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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1981–89

Kristin Keough
Postsecondary Education Statistics Division

**U.S. Department of Education
Office of Educational Research and Improvement**

NCES 92-014

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March 1992

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Highlights

- The rate of increase for total revenues of all institutions of higher education outpaced inflation from fiscal year 1981 through fiscal year 1989, as shown in constant dollars in figure 1; in current dollars, total revenues increased by 9.5 percent from fiscal year 1988 to fiscal year 1989 (table 8).
- Although revenues from federal sources increased, they declined as a percentage of total revenues between 1981 and 1989. In fiscal year 1989, federal revenues were 12.4 percent of total revenues compared with 14.9 percent in fiscal year 1981 (table 1). Federal revenues in table 1 do not include Pell grants.
- The decline between 1981 and 1989 in the federal support as a percentage of revenues has affected private and, to a lesser extent, public institutions (tables 2 and 3). Federal sources made up a greater percentage of revenue for all private than for all public institutions in 1989 (figure 4).
- Although state governments have been and still are the largest source of revenue for public institutions, this source has declined as a percentage of total revenues from 45.6 percent in fiscal year 1981 to 42.5 percent in fiscal year 1989 (table 2).
- Tuition and fees are a higher percentage of total revenues for private than for public institutions, although the proportion of revenue from tuition and fees has increased more in the past two years for public than for private institutions (tables 2 and 3). The percentage increase in tuition and fees has, in large part, made up for percentage decreases in other areas.
- Sales and services have increased as a percentage of revenue for public institutions from 19.6 percent in 1981 to 21.5 percent in 1989 (table 2).
- Like revenues, the rate of increase for expenditures for all institutions has outpaced inflation from fiscal year 1981 through fiscal year 1989, as shown in constant dollars in figure 1; in current dollars, total expenditures increased by 8.9 percent from fiscal year 1988 to fiscal year 1989 (table 8).

- Instruction continued to be the largest expenditure category for all institutions (table 4). However, the percentage of expenditures for instruction has decreased for public institutions from a high of 35.4 percent in fiscal year 1982 to 34.1 percent in 1989 and has decreased for private institutions from a high of 27.4 percent in fiscal year 1983 to 26.5 percent in 1989. Instruction accounts for a greater percentage of expenditures for public institutions than for private institutions (tables 5 and 6) and was a larger percentage of expenditures for 2-year institutions than for 4-year institutions (figures 8 and 9).
- The percentage of expenditures for operation and maintenance of plant has decreased for all institutions since 1981 (table 4).
- From 1981 to 1989, the percentage of expenditures for scholarships and fellowships increased from 6.6 percent to 8.4 percent for private institutions.
- Revenues and expenditures of 4-year proprietary institutions account for less than 1 percent respectively of total revenues and expenditures of all 4-year private institutions. Two-year proprietary institutions account for about half of both total revenues and expenditures of all 2-year institutions (tables 11 and 12).

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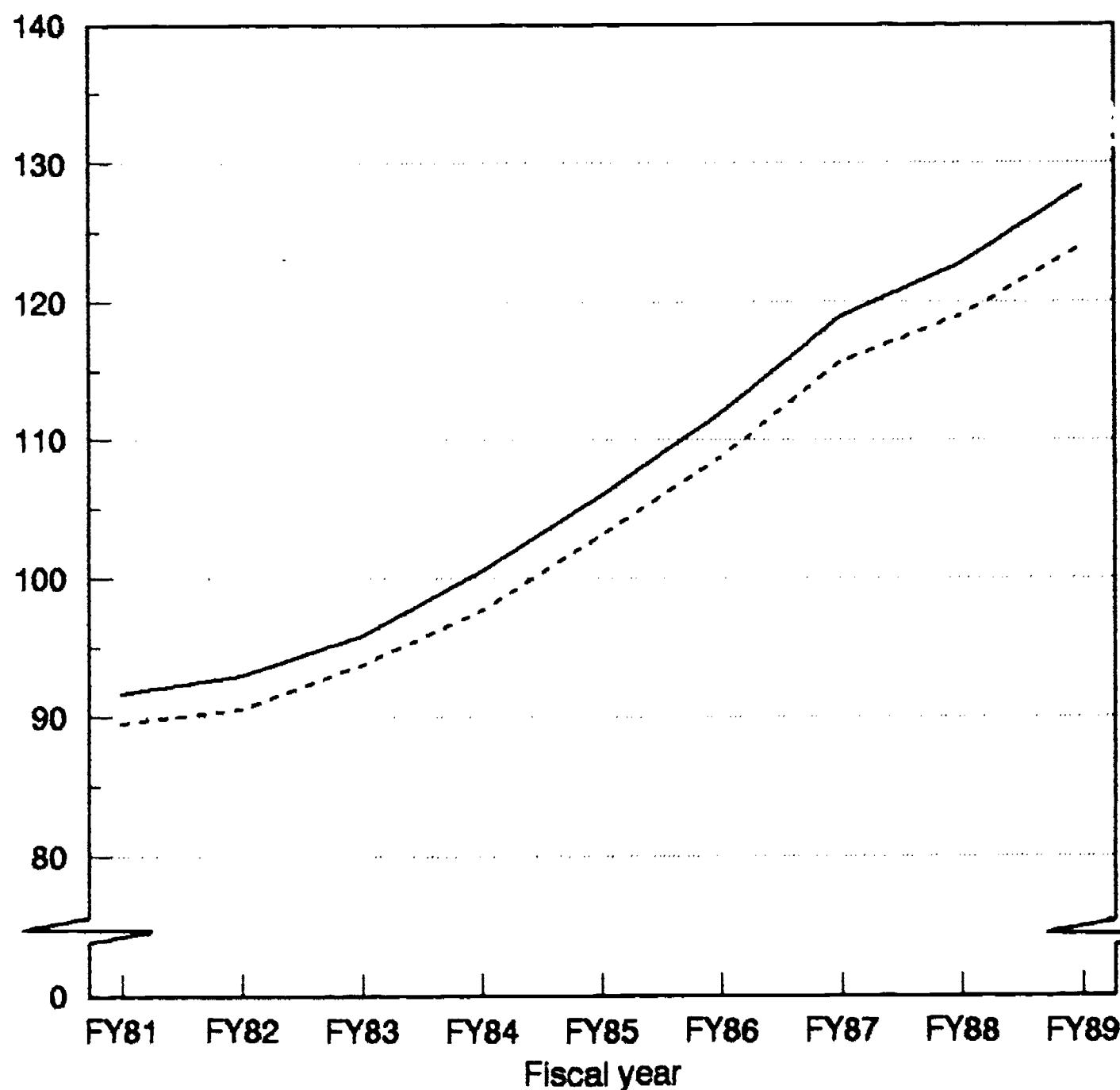
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Figure 1--Current funds revenues and expenditures in constant 1989 dollars, fiscal year 1981 to fiscal year 1989

Dollars (in billions)



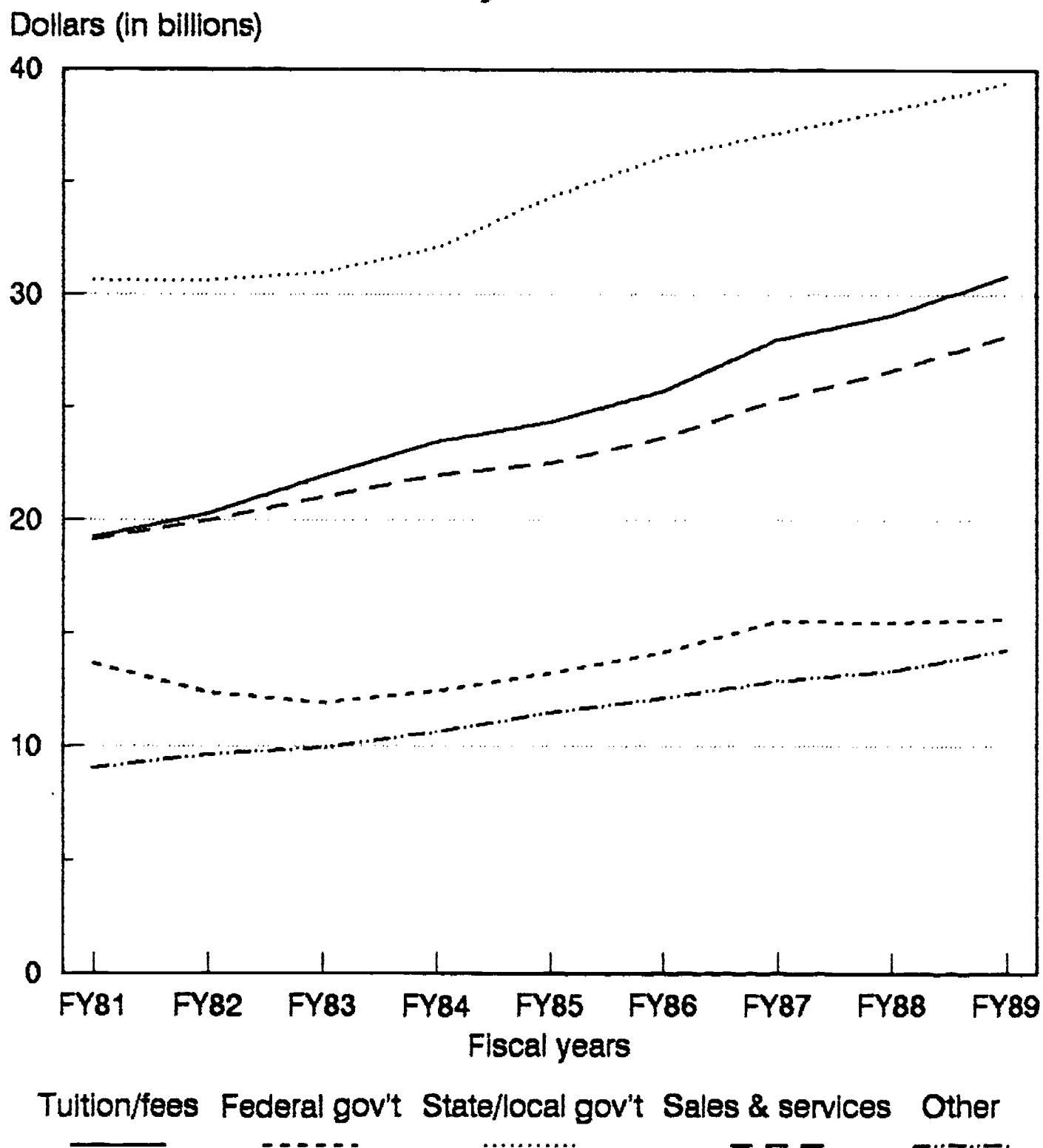
Total revenues Total expenditures

————— - - - - -

SOURCE: HEGIS and IPEDS "Finance" surveys,
fiscal years 1981-89.

Based on data in tables 1 and 4.

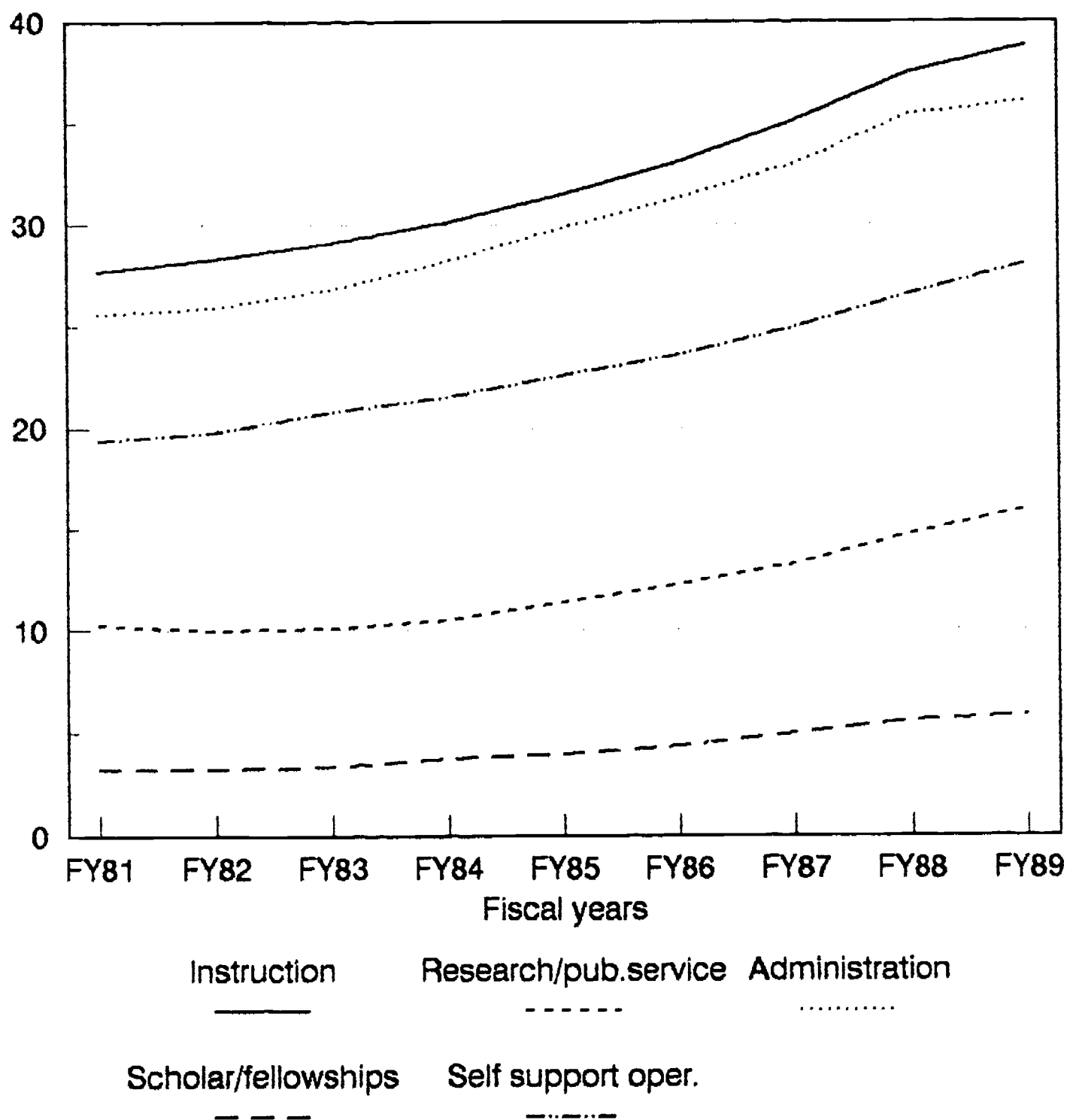
Figure 2--Current funds revenues in constant 1989 dollars by source, fiscal year 1981 to fiscal year 1989



SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1981-89. Data from table 1. Data category definitions in appendix.

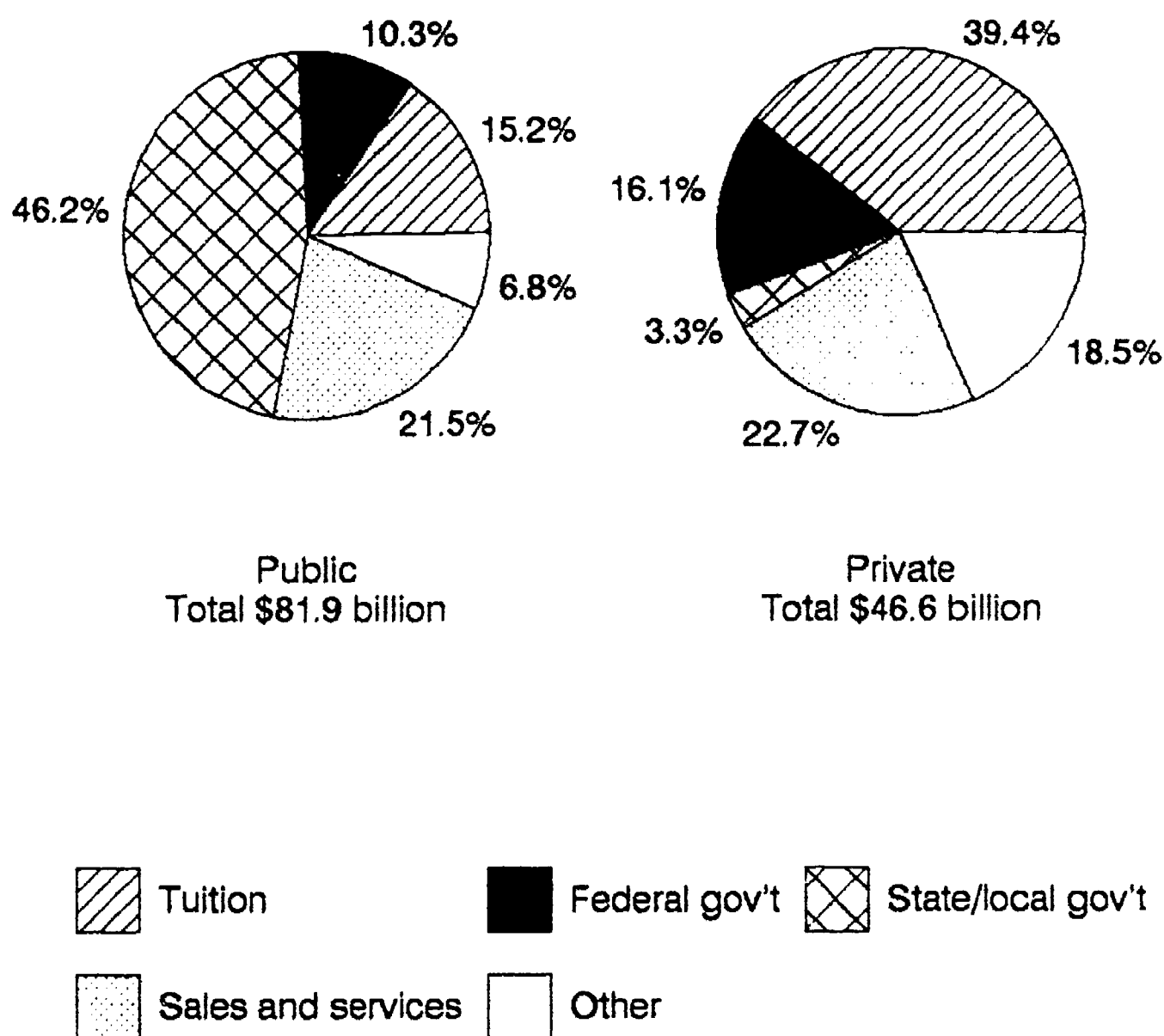
**Figure 3--Current funds expenditures in
1989 constant dollars by purpose, fiscal year
1981 to fiscal year 1989**

Dollars (in billions)



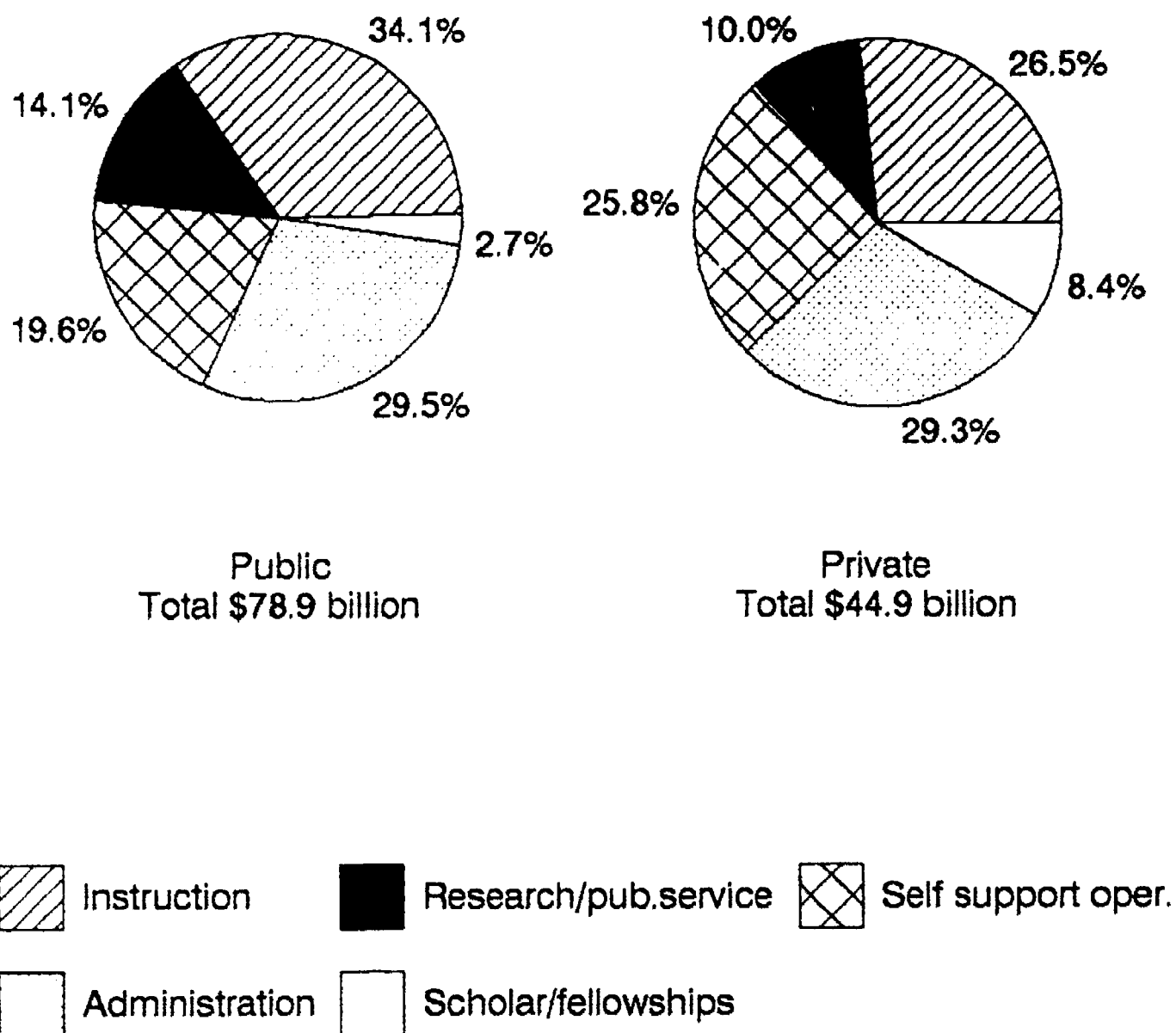
SOURCE: HEGIS and IPEDS "Finance" surveys,
fiscal years 1981-89. Data from table 4.
Data category definitions in appendix.

Figure 4--Percentage distribution of current funds revenues of public and private institutions by control, fiscal year 1989



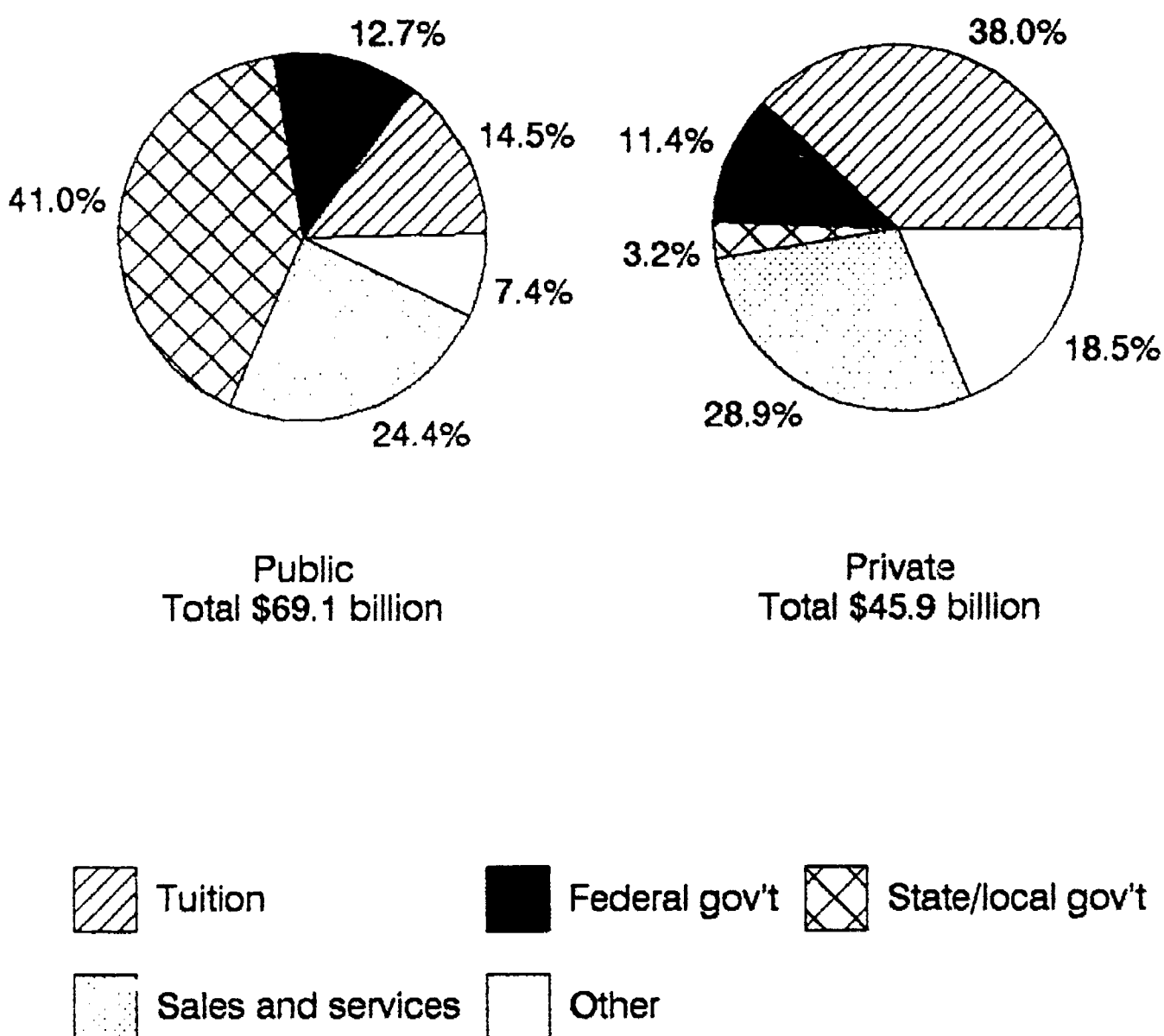
SOURCE: 1988-89 IPEDS "Finance" survey.
Based on data in tables 2 and 3.
Data category definitions in appendix.

Figure 5--Percentage distribution of current funds expenditures of public and private institutions by control, fiscal year 1989



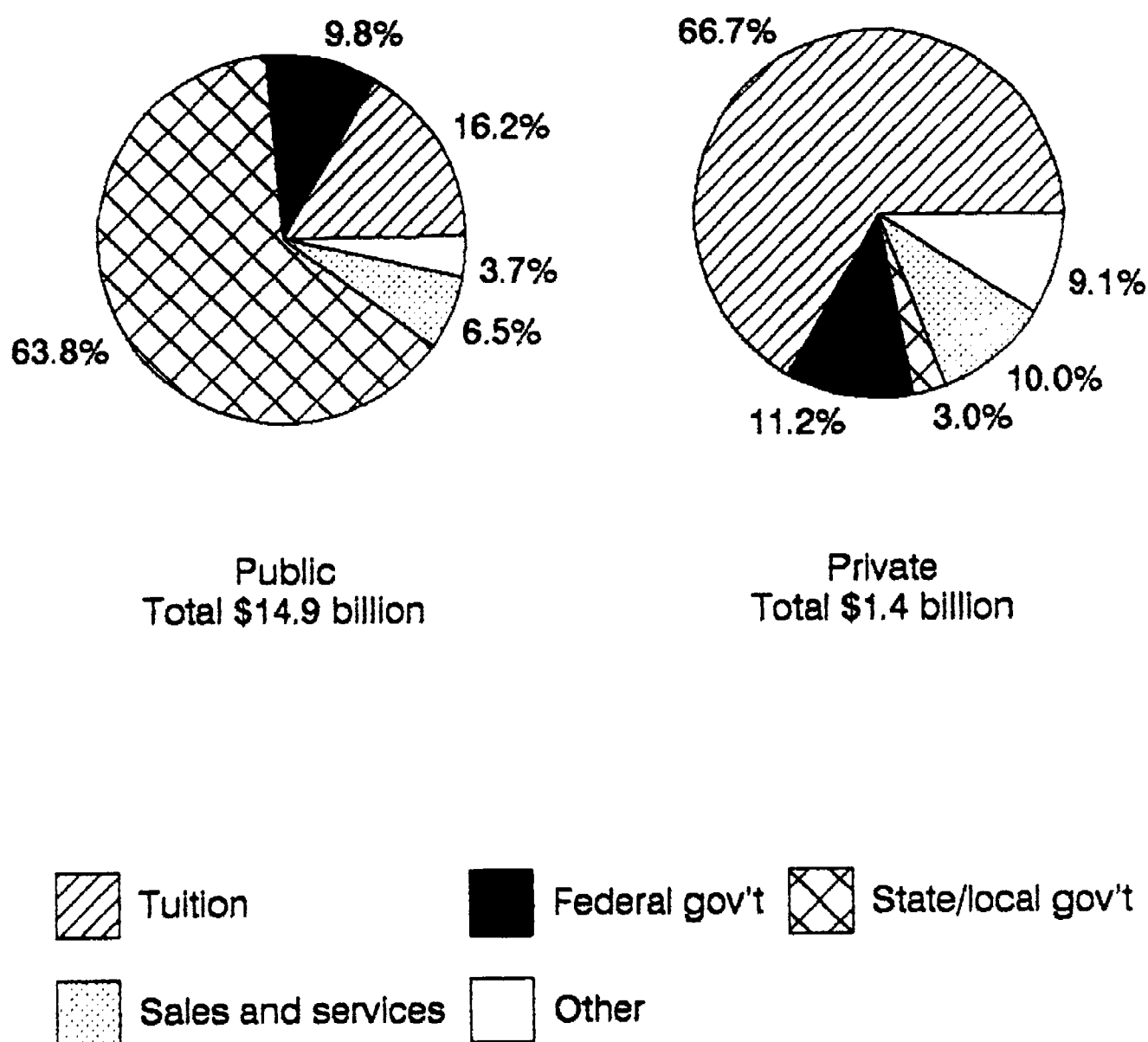
SOURCE: 1988-89 IPEDS "Finance" survey.
Based on data in tables 5 and 6.
Data category definitions in appendix.

Figure 6--Percentage distribution of current funds revenues of 4-year institutions by control, fiscal year 1989



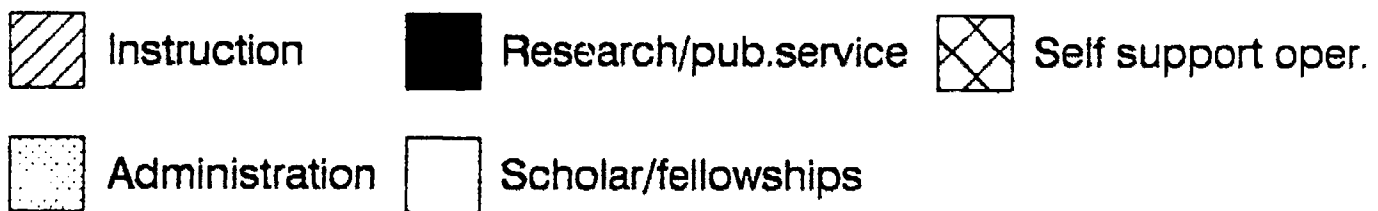
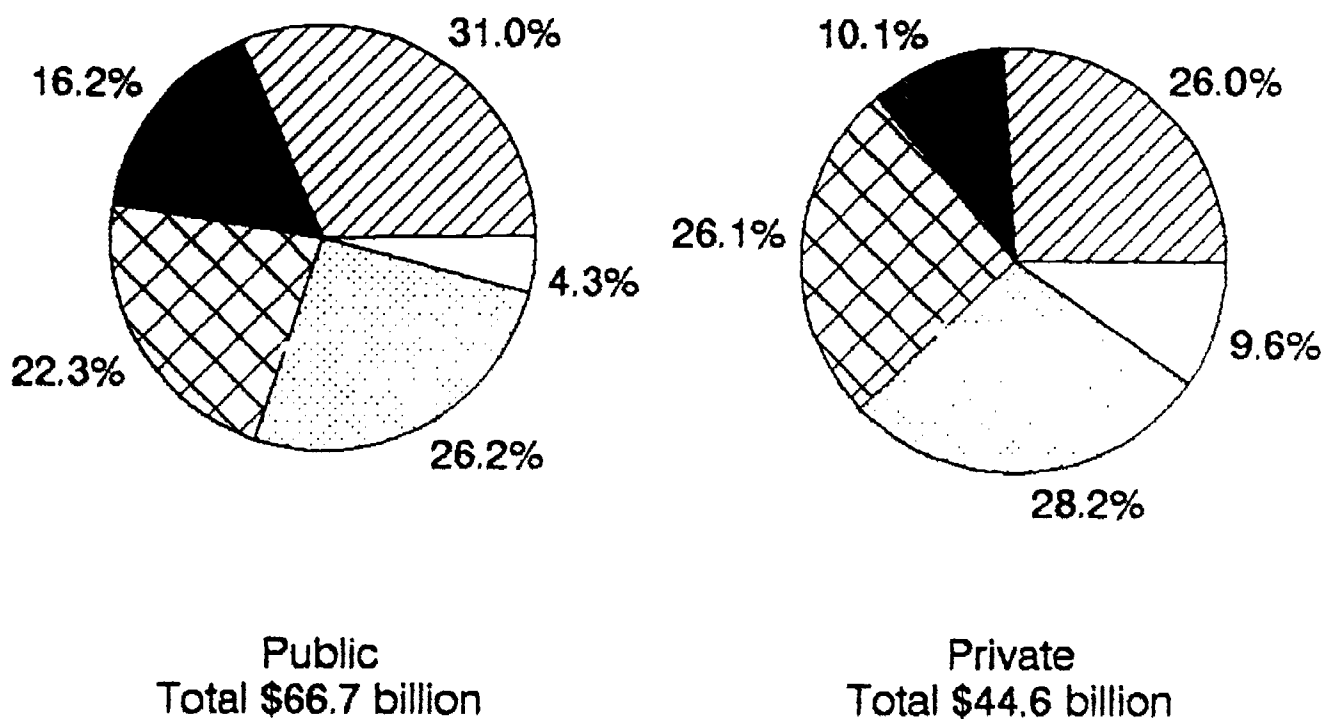
SOURCE: 1988-89 IPEDS "Finance" survey
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 7--Percentage distribution of current funds revenues of 2-year institutions by control, fiscal year 1989



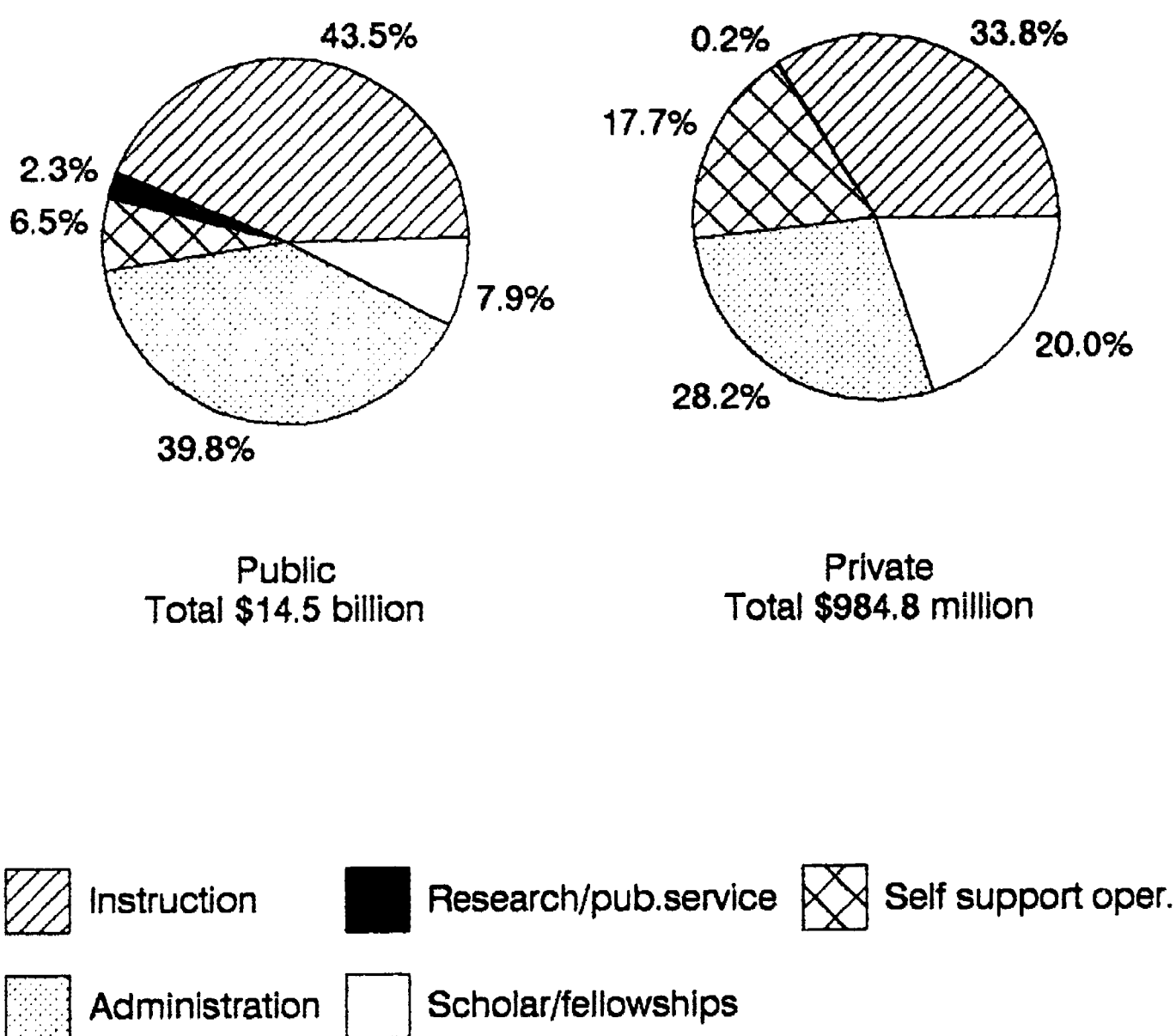
SOURCE: 1988-89 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 8--Percentage distribution of expenditures of 4-year institutions by control, fiscal year 1989



SOURCE: 1988-89 IPEDS "Finance" survey.
 Categories consistent with HEGIS publications.
 Data category definitions in appendix.

Figure 9--Percentage distribution of current funds expenditures of 2-year institutions by control, fiscal year 1989



Source: 1988-89 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Table 1.—Current funds revenues of institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
in thousands									
Total current funds revenue	\$65,564,789	\$72,190,856	\$77,595,726	\$84,417,267	\$92,472,694	\$100,437,616	\$109,144,709	\$117,340,109	\$128,501,636
Tuition and fees	13,773,259	15,774,036	17,775,041	19,714,584	21,293,329	23,118,605	25,705,827	27,838,781	30,808,586
Federal Government	9,747,586	9,591,805	9,631,097	10,406,198	11,509,125	12,704,760	14,238,931	14,771,954	15,893,978
Appropriations	1,346,835	1,297,632	1,347,259	1,426,539	1,570,590	1,817,510	1,866,245	1,864,054	1,677,430
Unrestricted grants and contracts	1,126,558	1,173,656	1,225,523	1,332,157	1,474,589	1,656,696	1,675,202	1,900,749	2,150,079
Restricted grants and contracts ^{3/}	6,005,317	5,848,329	5,808,819	6,024,108	6,570,045	7,190,345	7,890,232	8,225,129	9,009,709
Independent operations ^{4/}	1,268,877	1,271,988	1,449,895	1,623,363	1,893,904	2,238,259	3,014,251	2,902,022	3,056,780
State governments	20,106,222	21,848,791	23,065,036	24,706,900	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208
Appropriations	19,206,156	20,963,663	22,684,273	23,636,791	26,373,180	28,402,255	29,337,120	31,296,537	33,267,034
Unrestricted grants and contracts	84,848	107,830	101,155	120,546	135,139	184,109	213,481	217,208	357,221
Restricted grants and contracts	755,188	777,298	880,208	950,663	1,074,712	1,355,102	1,758,722	2,001,421	2,358,953
Local governments	1,790,740	1,937,669	2,031,953	2,192,275	2,397,212	2,544,506	2,799,321	3,006,263	3,363,676
Appropriations	1,482,636	1,603,904	1,693,399	1,825,690	1,973,284	2,153,180	2,294,133	2,470,439	2,758,988
Unrestricted grants and contracts	29,829	41,055	37,008	43,421	63,442	58,975	92,724	78,636	98,787
Restricted grants and contracts	278,575	292,710	300,948	322,284	380,485	334,371	412,465	459,155	506,903
Private gifts, grants, and contracts	3,178,670	3,563,558	4,052,649	4,415,275	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730
Unrestricted	1,210,903	1,357,419	1,552,294	1,674,942	1,944,879	2,111,972	2,234,942	2,235,096	2,429,579
Restricted	1,965,766	2,206,140	2,500,355	2,740,333	2,951,446	3,298,933	3,717,741	4,124,186	4,631,151
Endowment income	1,364,443	1,599,813	1,720,677	1,873,945	2,096,298	2,275,699	2,377,958	2,586,441	2,914,396
Unrestricted	770,358	905,845	958,392	1,021,134	1,227,797	1,285,184	1,229,943	1,340,753	1,498,703
Restricted	594,085	693,968	762,285	852,811	868,501	990,704	1,148,015	1,245,688	1,415,694
Sales and services	13,677,366	15,543,096	17,024,567	18,487,779	19,701,912	21,274,265	23,283,927	25,492,438	28,162,465
Educational activities	1,409,730	1,582,922	1,723,484	1,970,747	2,126,927	2,373,494	2,641,998	2,915,090	3,315,620
Auxiliary enterprises	7,267,290	8,121,811	8,789,521	9,456,399	10,100,410	10,674,136	11,364,155	11,947,778	12,855,580
Hospitals	4,980,348	5,833,565	6,531,562	7,040,692	7,474,575	8,226,635	9,277,534	10,626,586	11,991,255
Other sources	1,943,593	2,335,064	2,293,706	2,639,973	3,015,483	3,199,155	3,478,780	3,769,787	4,263,618
Percentage distribution									
Total current funds revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	21.0	21.9	22.9	23.4	23.0	23.0	23.6	23.7	24.0
Federal Government	14.9	13.3	12.4	12.3	12.4	12.6	13.0	12.6	12.4
Appropriations	2.1	1.8	1.7	1.7	1.7	1.8	1.8	1.6	1.3
Unrestricted grants and contracts	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7
Restricted grants and contracts ^{3/}	9.2	8.1	7.2	7.1	7.1	7.2	7.0	7.0	7.0
Independent operations ^{4/}	1.9	1.8	1.9	1.9	2.0	2.2	2.8	2.5	2.4
State governments	30.7	30.3	29.7	29.3	29.8	29.8	28.7	28.6	28.0
Appropriations	29.4	29.0	28.5	28.0	28.5	28.3	26.9	26.7	25.9
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3
Restricted grants and contracts	1.2	1.1	1.1	1.1	1.2	1.3	1.6	1.7	1.9
Local governments	2.7	2.7	2.6	2.6	2.6	2.5	2.6	2.6	2.6
Appropriations	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	—	0.1	—	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4
Private gifts, grants, and contracts	4.8	4.9	5.2	5.2	5.3	5.4	5.5	5.4	5.5
Unrestricted	1.9	1.9	2.0	2.0	2.1	2.1	2.0	1.9	1.9
Restricted	3.0	3.1	3.2	3.2	3.2	3.3	3.4	3.5	3.6
Endowment income	2.1	2.2	2.2	2.2	2.3	2.3	2.2	2.2	2.3
Unrestricted	1.2	1.3	1.2	1.2	1.3	1.3	1.1	1.1	1.2
Restricted	0.9	1.0	1.0	1.0	0.9	1.0	1.1	1.1	1.1
Sales and services	20.9	21.5	21.9	21.9	21.3	21.2	21.3	21.7	21.9
Educational activities	2.1	2.2	2.2	2.3	2.3	2.4	2.4	2.5	2.6
Auxiliary enterprises	11.1	11.3	11.3	11.2	10.9	10.6	10.4	10.2	10.0
Hospitals	7.6	8.1	8.4	8.3	8.1	8.2	8.5	9.1	9.3
Other sources	3.0	3.2	3.0	3.1	3.3	3.2	3.2	3.2	3.3

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

4/ Revenue are from federal and independent sources.

—Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys, and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. Final data.

Table 2.—Current funds revenues of public institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
In thousands									
Total current funds revenues	843,198,817	847,270,822	860,412,088	854,545,275	858,784,159	885,004,832	888,613,289	874,771,265	881,827,371
Tuition and fees	5,570,404	5,394,813	7,295,879	8,123,318	8,847,837	9,438,177	19,198,833	11,184,857	12,435,753
Federal Government	5,540,101	5,373,330	5,351,137	5,719,602	6,308,818	6,652,370	7,227,985	7,714,291	8,412,581
Appropriations	1,128,101	1,087,450	1,142,488	1,315,918	1,349,183	1,401,387	1,434,295	1,434,906	1,443,530
Unrestricted grants and contracts	529,424	573,015	598,135	842,117	723,500	818,384	807,259	988,781	1,083,575
Restricted grants and contracts ^{3/}	3,812,197	3,835,947	3,535,108	3,774,083	4,120,288	4,481,723	4,882,736	5,085,910	5,865,488
Independent operations ^{4/}	70,379	78,875	75,408	87,777	118,860	152,918	223,682	193,084	228,989
State governments	19,675,988	21,387,084	22,582,885	24,157,318	25,885,417	28,223,588	30,438,878	32,437,504	34,835,718
Appropriations	19,008,716	20,805,114	21,805,452	23,340,380	25,085,484	26,071,070	28,874,885	30,917,354	32,929,719
Unrestricted grants and contracts	45,390	83,570	54,547	88,000	71,113	88,779	138,059	113,204	240,028
Restricted grants and contracts	823,853	838,379	702,886	750,958	828,810	1,080,737	1,328,154	1,408,945	1,885,989
Local governments	1,622,938	1,757,007	1,845,517	1,984,184	2,178,781	2,325,844	2,535,014	2,731,882	3,025,753
Appropriations	1,478,001	1,598,118	1,891,259	1,834,430	1,878,828	2,150,458	2,288,420	2,485,172	2,751,704
Unrestricted grants and contracts	9,915	18,834	12,447	18,558	35,368	27,852	58,751	41,940	84,455
Restricted grants and contracts	135,022	141,084	141,811	140,598	172,534	147,533	188,813	234,751	208,544
Private gifts, grants, and contracts	1,100,084	1,277,048	1,458,319	1,621,488	1,845,808	2,108,782	2,202,985	2,517,432	2,948,828
Unrestricted	110,482	138,118	180,457	204,441	238,385	278,381	297,183	305,457	382,011
Restricted	989,622	1,138,931	1,317,861	1,417,027	1,608,220	1,830,401	1,905,822	2,211,985	2,566,815
Endowment income	214,581	244,070	274,113	315,108	342,833	388,603	348,779	381,545	422,252
Unrestricted	102,888	114,571	129,423	137,945	147,257	181,634	125,185	127,881	149,650
Restricted	111,693	129,499	144,690	177,163	195,588	216,979	223,614	233,664	272,602
Sales and services	8,455,449	9,820,814	10,382,848	11,282,071	11,887,500	12,980,870	14,775,531	15,851,714	17,588,819
Educational activities	943,737	1,071,743	1,158,584	1,279,212	1,434,888	1,588,948	1,771,780	1,948,879	2,188,448
Auxiliary enterprises	4,614,581	5,122,588	5,501,889	5,947,717	6,298,312	6,884,784	7,082,985	7,306,302	7,808,284
Hospitals	2,897,151	3,428,005	3,732,884	4,035,142	4,248,293	4,708,930	5,910,785	6,598,730	7,591,087
Other sources	1,016,110	1,297,178	1,191,431	1,352,205	1,538,588	1,887,600	1,793,474	1,972,290	2,259,710
Percentage distribution									
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	12.9	13.5	14.5	14.9	14.5	14.5	14.7	15.0	15.2
Federal Government	12.8	11.4	10.6	10.5	10.6	10.5	10.4	10.3	10.3
Appropriations	2.6	2.3	2.3	2.2	2.3	2.2	2.1	1.9	1.8
Unrestricted grants and contracts	1.2	1.3	1.2	1.2	1.2	1.3	1.3	1.3	1.3
Restricted grants and contracts ^{3/}	8.8	7.7	7.0	8.9	8.9	8.9	8.7	8.8	8.9
Independent operations ^{4/}	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3
State governments	45.8	45.3	44.8	44.3	45.1	45.0	43.7	43.4	42.5
Appropriations	44.0	43.8	43.3	42.8	43.8	43.2	41.8	41.3	40.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3
Restricted grants and contracts	1.4	1.4	1.4	1.4	1.4	1.8	1.9	1.9	2.0
Local governments	3.8	3.7	3.7	3.8	3.6	3.6	3.6	3.7	3.7
Appropriations	3.4	3.4	3.4	3.3	3.3	3.3	3.3	3.3	3.4
Unrestricted grants and contracts	—	—	—	—	0.1	—	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3
Private gifts, grants, and contracts	2.5	2.7	3.0	3.0	3.1	3.2	3.3	3.4	3.6
Unrestricted	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Restricted	2.3	2.4	2.6	2.6	2.7	2.8	2.9	3.0	3.2
Endowment income	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5
Unrestricted	0.2	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	19.6	20.4	20.6	20.6	20.0	20.0	21.2	21.2	21.5
Educational activities	2.2	2.3	2.3	2.3	2.4	2.5	2.5	2.6	2.7
Auxiliary enterprises	10.7	10.8	10.9	10.9	10.5	10.3	10.2	9.8	9.5
Hospitals	6.7	7.2	7.4	7.4	7.1	7.2	8.5	8.8	9.3
Other sources	2.4	2.6	2.4	2.5	2.6	2.6	2.6	2.6	2.6

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

4/ Revenues are from federal and independent sources.

—Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 3.—Current funds revenues of private institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
In thousands									
Total current funds revenues	\$22,369,172	\$24,820,034	\$27,183,840	\$28,872,013	\$32,678,536	\$36,432,965	\$39,531,421	\$42,589,854	\$44,574,267
Tuition and fees	8,202,855	8,379,225	10,480,193	11,591,588	12,835,891	13,677,429	15,507,194	16,652,124	18,370,803
Federal Government	4,207,485	4,218,475	4,279,980	4,998,594	5,199,307	5,852,390	7,010,936	7,057,893	7,481,388
Appropriations	218,733	210,339	204,774	210,823	221,407	218,143	221,960	229,148	233,891
Unrestricted grants and contracts	587,134	800,841	827,368	880,040	751,978	842,272	979,993	890,898	1,088,504
Restricted grants and contracts ^{3/}	2,193,119	2,212,362	2,973,511	2,250,015	2,448,780	2,708,622	3,027,434	3,138,219	3,363,241
Independent operations ^{4/}	1,198,498	1,195,113	1,374,287	1,538,593	1,777,044	2,068,343	2,790,849	2,708,393	2,827,791
State governments	430,253	451,728	502,861	548,679	617,593	690,914	889,434	1,079,892	1,195,492
Appropriations	259,470	288,749	279,821	295,401	307,888	331,219	382,454	361,183	357,315
Unrestricted grants and contracts	39,458	44,080	48,808	54,548	64,028	65,530	74,402	104,094	117,189
Restricted grants and contracts	131,328	136,919	177,522	189,727	245,902	294,385	432,588	594,475	720,864
Local governments	167,801	180,981	185,838	208,991	204,451	218,952	294,307	274,400	337,973
Appropriations	4,535	4,794	2,140	2,190	2,455	2,701	4,713	5,287	5,383
Unrestricted grants and contracts	18,714	24,221	24,559	24,585	29,045	29,123	35,943	34,898	34,332
Restricted grants and contracts	143,552	151,848	159,137	181,389	177,951	185,838	223,651	234,435	297,258
Private gifts, grants, and contracts	2,078,585	2,286,510	2,554,331	2,793,807	3,050,719	3,301,124	3,659,897	3,841,880	4,111,804
Unrestricted	1,100,441	1,219,301	1,371,836	1,470,501	1,708,491	1,832,592	1,937,778	1,929,639	2,087,588
Restricted	978,144	1,067,209	1,182,494	1,323,306	1,342,228	1,468,532	1,721,919	1,912,229	2,044,336
Endowment income	1,149,883	1,352,742	1,446,584	1,558,838	1,753,465	1,977,295	2,028,179	2,224,898	2,482,144
Unrestricted	667,471	792,273	828,989	883,190	1,080,580	1,103,573	1,104,778	1,212,928	1,349,053
Restricted	482,412	560,469	617,595	675,648	672,905	773,725	923,400	1,011,970	1,143,091
Sales and services	5,221,917	5,822,784	6,631,620	7,205,708	7,734,412	8,283,595	8,508,388	8,840,720	10,575,848
Educational activities	465,990	511,179	584,590	691,535	702,032	778,545	870,145	988,411	1,129,171
Auxiliary enterprises	2,672,729	2,999,045	3,267,852	3,508,652	3,804,086	3,989,342	4,271,203	4,841,479	5,048,298
Hospitals	2,083,195	2,412,560	2,799,878	3,005,520	3,228,282	3,517,705	3,367,048	4,029,833	4,400,179
Other sources	932,382	1,127,908	1,162,215	1,277,708	1,478,897	1,531,586	1,653,287	1,797,488	2,008,909
Percentage distribution									
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	36.6	37.6	38.6	38.8	38.7	36.8	39.2	39.1	39.4
Federal Government	18.8	16.9	15.7	15.7	15.9	16.5	17.7	16.6	16.1
Appropriations	1.0	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
Unrestricted grants and contracts	2.7	2.4	2.3	2.3	2.3	2.4	2.5	2.3	2.3
Restricted grants and contracts ^{3/}	9.8	8.9	7.6	7.5	7.5	7.6	7.7	7.4	7.2
Independent operations ^{4/}	5.4	4.8	5.1	5.1	5.4	5.9	7.1	6.4	6.1
State governments	1.9	1.8	1.9	1.8	1.9	1.9	2.2	2.5	2.6
Appropriations	1.2	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Restricted grants and contracts	0.6	0.6	0.7	0.7	0.6	0.6	1.1	1.4	1.5
Local governments	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.7
Appropriations	—	—	—	—	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6
Private gifts, grants, and contracts	9.3	9.2	9.4	9.4	9.3	9.3	9.3	9.0	8.8
Unrestricted	4.9	4.9	5.0	4.9	5.2	5.2	4.9	4.5	4.4
Restricted	4.4	4.3	4.4	4.4	4.1	4.1	4.4	4.5	4.4
Endowment income	5.1	5.4	5.3	5.2	5.4	5.3	5.1	5.2	5.4
Unrestricted	3.0	3.2	3.0	3.0	3.3	3.1	2.8	2.8	2.9
Restricted	2.2	2.2	2.3	2.3	2.1	2.2	2.3	2.4	2.5
Sales and services	23.3	23.8	24.4	24.1	23.7	23.4	21.5	22.6	22.7
Educational activities	2.1	2.1	2.1	2.3	2.1	2.2	2.2	2.3	2.4
Auxiliary enterprises	11.9	12.0	12.0	11.7	11.6	11.3	10.8	10.9	10.8
Hospitals	9.3	9.7	10.3	10.1	9.9	9.9	8.5	8.5	9.4
Other sources	4.2	4.5	4.1	4.3	4.5	4.3	4.3	4.2	4.3

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Exclude Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

4/ Revenues are from federal and independent sources.

—Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. Final data.

Table 4.—Current funds expenditures of institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
In thousands									
Total current-fund expenditures	864,062,936	870,338,448	875,835,749	881,893,380	888,851,283	897,535,742	9106,000,688	9113,798,484	9123,867,184
Educational and general expenditures	50,073,805	54,845,752	58,828,218	63,741,278	70,061,324	78,127,985	82,955,555	88,157,430	98,803,379
Instruction	20,753,188	22,962,527	24,673,293	26,438,308	28,777,183	31,032,089	33,711,148	35,833,589	38,812,880
Research	5,667,719	5,828,884	6,285,280	6,723,534	7,551,882	8,437,987	9,352,308	10,350,931	11,432,170
Public service	2,067,770	2,303,738	2,629,478	2,488,203	2,861,085	3,118,533	3,448,453	3,798,989	4,227,929
Academic support	4,279,289	4,658,454	5,088,882	5,531,182	6,074,253	6,687,382	7,578,481	8,141,582	8,804,279
Libraries	1,758,784	1,822,416	2,038,871	2,231,149	2,361,799	2,551,531	2,441,184	2,638,437	3,008,870
Student services	2,308,888	3,178,987	3,461,378	3,787,835	4,178,238	4,582,938	4,975,913	5,388,821	5,780,837
Institutional support	5,772,515	6,471,072	6,850,834	7,763,325	8,587,218	9,350,788	10,084,863	10,774,486	11,528,119
Operation and maintenance of plant	5,350,310	5,978,281	6,391,588	6,729,838	7,348,482	7,808,228	7,819,032	8,230,888	8,738,885
Scholarships and fellowships	2,504,525	2,684,945	2,822,897	3,301,673	3,670,355	4,180,174	4,778,100	5,325,358	5,918,888
From unrestricted funds	1,080,814	1,238,081	1,478,782	1,738,188	1,961,597	2,285,116	2,844,815	2,941,143	3,282,888
From restricted funds ^{3/}	1,423,811	1,446,864	1,444,138	1,563,485	1,708,758	1,875,058	2,131,488	2,384,215	2,636,888
Mandatory transfers	815,518	783,854	858,548	868,321	1,015,813	1,182,449	1,212,488	1,317,833	1,458,388
Auxiliary enterprises	7,288,088	7,987,632	8,814,318	9,250,198	10,012,348	10,528,303	11,037,333	11,388,848	12,280,083
Mandatory transfers	508,377	534,188	543,185	578,088	597,344	617,171	633,481	628,370	774,752
Hospitals	5,433,111	6,234,287	6,885,088	7,379,684	8,010,141	8,682,113	9,173,014	10,408,481	11,834,782
Mandatory transfers	57,983	82,103	103,818	88,447	130,882	128,833	151,071	178,472	240,279
Independent operations	1,257,834	1,258,777	1,408,128	1,622,233	1,867,558	2,187,381	2,833,784	2,822,824	2,868,882
Mandatory transfers	843	1,378	1,470	2,110	1,889	3,432	2,282	4,305	6,887
Percentage distribution									
Total current-fund expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	78.2	78.0	77.6	77.7	77.9	78.1	78.2	78.4	78.2
Instruction	32.4	32.8	32.5	32.2	32.0	31.8	31.8	31.5	31.3
Research	6.6	6.4	6.3	6.2	6.4	6.7	6.8	6.1	6.2
Public service	3.2	3.1	3.1	3.0	3.2	3.2	3.3	3.3	3.4
Academic support	6.7	6.6	6.7	6.7	6.8	6.8	7.1	7.2	7.2
Libraries	2.7	2.7	2.7	2.7	2.6	2.6	2.3	2.5	2.4
Student services	4.5	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.7
Institutional support	9.0	9.2	9.2	9.5	9.5	9.6	9.5	9.5	9.3
Operation and maintenance of plant	8.4	8.5	8.4	8.2	8.2	7.8	7.4	7.2	7.1
Scholarships and fellowships	3.0	3.3	3.8	4.0	4.1	4.3	4.5	4.7	4.8
From unrestricted funds	1.7	1.8	1.9	2.1	2.2	2.3	2.5	2.6	2.7
From restricted funds ^{3/}	2.2	2.1	1.9	1.9	1.9	1.9	2.0	2.1	2.1
Mandatory transfers	1.3	1.1	1.1	1.2	1.1	1.2	1.1	1.2	1.2
Auxiliary enterprises	11.4	11.4	11.3	11.3	11.1	10.8	10.4	10.0	9.9
Mandatory transfers	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6
Hospitals	8.5	8.9	9.2	9.0	8.9	8.9	8.8	9.1	9.5
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Independent operations	2.0	1.8	1.9	2.0	2.1	2.2	2.6	2.5	2.4
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants.

—Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 5.--Current funds expenditures of public institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
In thousands									
Total current funds expenditures	\$42,270,808	\$48,218,134	\$48,872,918	\$53,088,844	\$58,514,850	\$63,193,853	\$7,883,838	72,841,284	78,948,617
Educational and general expenditures	34,173,013	37,170,581	38,707,421	42,583,582	46,873,546	50,872,982	54,388,434	58,638,488	63,444,808
Instruction	14,848,822	16,348,109	17,481,538	18,582,381	20,287,410	21,880,732	23,388,057	24,884,204	26,883,881
Research	3,813,350	4,004,888	4,284,847	4,558,531	5,119,191	5,708,144	6,258,828	6,878,828	7,788,852
Public service	1,718,524	1,812,148	1,801,841	2,048,032	2,318,270	2,515,734	2,727,588	2,888,184	3,351,850
Academic support	3,028,284	3,288,322	3,548,084	3,808,572	4,287,888	4,683,543	5,048,332	5,438,188	5,841,808
Libraries	1,187,118	1,287,812	1,388,028	1,483,500	1,587,488	1,688,082	1,818,353	1,883,418	1,988,487
Student services	1,888,888	2,088,788	2,282,888	2,480,204	2,684,343	2,821,758	3,158,881	3,482,112	3,878,418
Institutional support	3,583,184	3,887,315	4,185,088	4,678,834	5,181,883	5,687,144	6,042,583	6,470,182	6,878,388
Operation and maintenance of plant	3,881,821	4,104,248	4,380,428	4,677,702	5,040,888	5,177,254	5,308,831	5,801,732	5,813,287
Scholarships and fellowships	1,084,884	1,088,717	1,188,383	1,278,844	1,374,803	1,575,808	1,751,871	1,841,388	2,180,380
From unrestricted funds	387,478	374,832	480,281	518,828	588,088	688,878	750,831	830,188	944,001
From restricted funds ^{3/}	697,388	714,885	728,082	758,018	805,745	878,885	1,000,740	1,111,184	1,288,348
Mandatory transfers	581,887	470,840	524,455	588,882	581,288	735,885	704,840	780,824	842,018
Auxiliary enterprises	4,888,140	5,088,848	5,473,341	5,801,888	6,431,577	6,830,238	7,138,883	7,237,888	7,744,728
Mandatory transfers	344,843	348,871	355,481	357,868	387,585	410,777	488,728	412,008	512,418
Hospitals	3,377,872	3,802,217	4,315,283	4,503,482	4,914,588	5,358,888	5,804,212	6,532,805	7,533,812
Mandatory transfers	28,813	27,738	80,187	37,003	88,072	75,888	102,823	108,181	188,507
Independent operations	70,881	78,418	78,832	87,720	94,887	131,858	254,788	231,058	222,072
Mandatory transfers	322	873	738	858	451	848	184	2,083	1,787
Percentage distribution									
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	80.8	80.4	80.1	80.2	80.4	80.5	80.3	80.7	80.4
Instruction	35.1	35.4	35.2	35.0	34.8	34.6	34.5	34.4	34.1
Research	9.0	8.7	8.6	8.6	8.8	9.0	9.3	9.6	8.9
Public service	4.1	3.9	3.8	3.9	4.0	4.0	4.0	4.1	4.2
Academic support	7.2	7.1	7.2	7.2	7.3	7.4	7.5	7.5	7.5
Libraries	2.8	2.8	2.7	2.8	2.7	2.7	2.4	2.6	2.5
Student services	4.6	4.5	4.5	4.6	4.6	4.6	4.7	4.8	4.7
Institutional support	8.4	8.8	8.4	8.8	8.9	9.0	8.9	8.9	8.7
Operation and maintenance of plant	8.7	8.9	8.9	8.8	8.6	8.2	7.8	7.7	7.6
Scholarships and fellowships	2.5	2.4	2.4	2.4	2.4	2.5	2.6	2.7	2.7
From unrestricted funds	0.9	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.2
From restricted funds ^{3/}	1.6	1.5	1.5	1.4	1.4	1.4	1.5	1.5	1.5
Mandatory transfers	1.2	1.0	1.1	1.1	1.0	1.2	1.0	1.1	1.1
Auxiliary enterprises	11.0	11.0	11.0	11.1	11.0	10.8	10.5	10.0	9.8
Mandatory transfers	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6
Hospitals	8.0	8.4	8.7	8.5	8.4	8.5	8.7	9.0	9.5
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2
Independent operations	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.3	0.3
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants.

—Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 6.--Current funds expenditures of private institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 ^{2/}	1988-89
1	2	3	4	5	6	7	8	9	10
In thousands									
Total current funds expenditures	\$21,773,132	\$24,120,314	\$26,362,631	\$28,906,716	\$31,636,713	\$34,341,688	\$38,445,848	\$41,145,170	\$44,921,567
Educational and general expenditures	16,900,792	17,678,201	19,221,796	21,147,714	23,187,778	25,255,003	29,508,121	30,517,982	33,358,470
Instruction	5,883,343	6,614,419	7,211,757	7,843,917	8,489,773	9,151,318	10,352,089	10,879,358	11,918,909
Research	1,844,369	1,824,839	2,010,333	2,184,009	2,452,701	2,732,222	3,083,684	3,374,006	3,636,219
Public service	336,845	391,578	418,637	450,171	544,825	603,799	720,880	800,198	875,373
Academic support	1,244,002	1,359,133	1,538,628	1,721,880	1,808,555	1,973,849	2,527,219	2,705,426	2,982,374
Libraries	572,667	634,604	701,645	787,649	804,304	868,279	821,831	963,087	1,053,372
Student services	958,432	1,081,201	1,208,394	1,337,731	1,489,893	1,641,180	1,816,922	1,914,409	2,102,418
Institutional support	2,209,321	2,513,757	2,765,785	3,083,501	3,395,523	3,683,642	4,042,089	4,304,333	4,682,759
Operation and maintenance of plant	1,666,369	1,875,032	2,061,176	2,152,123	2,304,612	2,427,972	2,510,400	2,629,264	2,828,638
Scholarships and fellowships	1,439,661	1,598,229	1,734,514	2,025,026	2,295,551	2,584,286	3,024,430	3,363,868	3,788,318
From unrestricted funds	713,138	881,449	1,018,470	1,219,562	1,392,539	1,568,143	1,893,684	2,110,948	2,338,697
From restricted funds ^{3/}	726,523	734,779	716,044	805,468	903,012	988,123	1,130,746	1,273,921	1,429,619
Mandatory transfers	314,429	312,914	332,093	369,869	424,344	458,754	508,448	527,009	618,585
Auxiliary enterprises	2,829,948	2,927,884	3,140,975	3,348,327	3,580,671	3,698,067	3,901,940	4,182,083	4,535,337
Mandatory transfers	184,335	174,295	187,644	205,110	209,780	205,394	223,736	217,364	282,338
Hospitals	2,055,139	2,332,070	2,670,826	2,676,181	3,098,581	3,333,414	3,268,802	3,873,558	4,290,889
Mandatory transfers	31,349	34,368	43,732	51,444	61,819	63,264	48,449	72,291	80,771
Independent operations	1,187,253	1,182,359	1,329,234	1,534,513	1,772,653	2,055,405	2,678,985	2,691,509	2,739,800
Mandatory transfers	321	403	731	1,454	1,449	2,586	2,096	2,244	5,200
Percentage distribution									
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	73.0	73.3	72.9	73.2	73.3	73.5	74.4	74.2	74.3
Instruction	27.0	27.4	27.4	27.1	26.8	26.6	26.9	26.4	26.5
Research	8.5	8.0	7.6	7.5	7.7	8.0	8.0	8.2	8.1
Public service	1.6	1.6	1.6	1.6	1.7	1.8	1.9	1.9	1.9
Academic support	5.7	5.8	5.8	6.0	5.7	5.7	6.6	6.6	6.6
Libraries	2.6	2.6	2.7	2.7	2.5	2.5	2.1	2.4	2.9
Student services	4.4	4.5	4.6	4.6	4.7	4.8	4.7	4.7	4.7
Institutional support	10.1	10.4	10.5	10.7	10.7	10.7	10.5	10.6	10.4
Operation and maintenance of plant	7.7	7.8	7.8	7.4	7.3	7.1	6.6	6.4	6.3
Scholarships and fellowships	6.6	6.6	6.6	7.0	7.3	7.5	7.9	8.2	8.4
From unrestricted funds	3.3	3.6	3.9	4.2	4.4	4.6	4.9	5.1	5.2
From restricted funds ^{3/}	3.3	3.0	2.7	2.8	2.9	2.9	2.9	3.1	3.2
Mandatory transfers	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4
Auxiliary enterprises	12.1	12.1	11.9	11.6	11.3	10.8	10.1	10.1	10.1
Mandatory transfers	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.6
Hospitals	9.4	9.7	10.1	9.9	9.8	9.7	8.5	9.4	9.6
Mandatory transfers	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Independent operations	5.5	4.9	5.0	5.3	5.6	6.0	7.0	6.3	6.1
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 7.—Total current funds revenues and expenditures of institutions of higher education by selected categories and state, fiscal year 1989

State name	Total revenues	Tuition and fees	Federal sources 1/	State and local 2/	Other revenues 3/	Total expenditures	Instruction	Other expenditures 4/	Scholarships, fellowships 5/
In thousands									
50 States + DC	8128,501,838	830,808,508	815,893,978	830,304,884	842,408,210	8123,887,184	838,812,880	885,054,484	88,918,888
Alabama	1,058,148	328,448	213,288	723,887	888,707	1,888,818	848,888	1,334,288	87,841
Alaska	283,188	24,878	28,233	188,877	50,408	884,144	80,888	183,488	8,488
Arizona	1,484,882	323,218	182,871	888,818	300,878	1,407,812	487,888	808,828	88,881
Arkansas	817,828	131,824	84,808	321,184	308,841	781,870	281,881	808,808	82,808
California	18,087,722	2,884,418	2,828,187	8,202,242	4,482,884	18,078,048	4,888,048	10,217,008	808,748
Colorado	1,888,028	480,848	484,808	424,808	488,181	1,818,888	882,788	1,280,288	81,888
Connecticut	1,828,037	881,828	282,818	387,833	713,781	1,808,238	838,838	1,288,808	184,787
Delaware	383,881	128,808	28,131	111,487	100,248	881,388	147,248	284,181	18,824
Dist. of Columbia	1,888,713	832,488	448,277	88,884	830,387	1,814,473	448,288	1,388,178	78,488
Florida	3,822,478	883,788	404,808	1,833,818	888,881	3,478,214	1,174,823	2,304,881	127,841
Georgia	2,712,428	818,244	283,318	887,288	1,082,801	2,833,848	788,478	1,847,072	80,718
Hawaii	488,877	88,078	83,837	233,848	88,017	448,877	182,448	287,137	8,078
Idaho	387,788	84,341	27,277	183,111	113,888	884,484	130,184	234,388	18,888
Illinois	8,488,082	1,828,188	808,047	1,878,788	2,338,888	8,282,438	1,773,824	4,808,808	831,838
Indiana	2,838,813	784,448	182,413	838,387	1,033,888	2,711,888	888,438	1,881,888	171,488
Iowa	1,888,888	481,848	188,888	803,284	818,818	1,838,888	838,828	1,388,888	188,242
Kansas	1,178,828	211,848	87,814	484,887	388,878	1,208,888	388,888	828,888	48,888
Kentucky	1,448,784	288,082	80,047	888,188	808,437	1,378,871	422,228	884,748	88,378
Louisiana	1,888,818	404,408	118,828	818,288	838,888	1,844,278	472,184	1,172,124	77,788
Maine	482,818	188,888	33,782	181,784	148,888	488,288	148,188	334,188	88,888
Maryland	3,817,283	827,878	887,228	824,881	887,388	2,878,831	887,848	1,888,283	184,272
Massachusetts	8,041,488	2,138,481	1,084,133	811,878	2,028,882	8,838,444	1,887,188	4,172,288	434,418
Michigan	4,884,748	1,188,888	373,888	1,483,078	1,888,722	4,327,888	1,388,887	2,878,842	222,388
Minnesota	2,882,488	801,318	248,222	702,128	1,038,832	2,484,888	733,324	1,781,288	184,811
Mississippi	888,378	178,381	88,888	428,388	288,873	848,038	314,348	834,888	42,882
Missouri	2,848,143	883,878	208,822	888,788	1,188,888	2,421,888	822,181	1,888,778	127,047
Montana	228,888	43,188	23,841	88,828	88,888	228,888	78,831	188,877	8,888
Nebraska	808,887	178,387	88,888	288,838	388,888	878,388	282,888	888,781	38,888
Nevada	248,788	33,418	31,888	128,882	82,874	242,871	88,878	188,288	4,748
New Hampshire	803,248	248,478	73,887	72,834	288,223	883,833	188,148	414,488	41,884
New Jersey	2,883,083	722,048	288,488	1,181,188	841,404	2,847,801	878,188	1,871,788	188,848
New Mexico	807,838	78,888	181,888	288,222	281,074	774,048	188,283	888,788	21,288
New York	12,303,127	3,787,848	1,487,887	3,288,878	3,781,818	11,842,803	3,781,047	8,881,788	878,883
North Carolina	3,823,878	888,888	317,177	1,481,788	1,474,838	3,883,838	1,248,822	2,443,187	187,818
North Dakota	348,828	88,184	48,378	128,843	117,888	344,388	111,018	233,342	18,272
Ohio	4,887,388	1,881,787	388,388	1,384,838	1,834,388	4,788,888	1,878,028	3,117,888	281,142
Oklahoma	1,187,382	238,188	147,884	422,123	381,488	1,128,888	388,888	734,838	82,018
Oregon	1,388,888	284,827	187,888	488,172	428,318	1,344,878	431,788	813,128	88,888
Pennsylvania	7,488,878	2,488,248	848,818	1,188,734	3,187,388	7,228,888	1,882,883	5,318,848	381,384
Rhode Island	727,048	321,888	74,881	133,283	187,888	884,881	218,882	478,788	48,137
South Carolina	1,488,738	337,013	112,888	881,087	487,887	1,482,188	442,171	1,088,828	83,311
South Dakota	234,788	81,083	28,281	74,132	84,383	234,838	82,888	181,832	11,388
Tennessee	2,408,788	478,848	234,738	877,813	1,817,888	2,328,128	882,888	1,843,188	188,812
Texas	8,848,848	1,128,888	888,484	2,818,148	2,818,881	8,438,881	2,388,887	4,138,024	288,272
Utah	1,188,884	238,883	127,487	288,888	447,388	1,088,482	317,388	782,084	47,888
Vermont	474,811	218,878	82,313	48,828	147,888	484,881	182,888	312,022	83,821
Virginia	8,888,848	888,282	218,288	887,881	1,218,137	2,878,188	884,838	2,888,828	128,288
Washington	2,124,838	483,188	311,423	788,814	888,421	2,081,888	717,817	1,383,782	112,231
West Virginia	834,228	114,428	48,741	234,883	138,388	838,838	178,818	388,023	28,414
Wisconsin	2,748,717	828,888	343,872	888,133	818,032	2,888,448	827,888	1,882,848	118,812
Wyoming	228,088	28,883	31,883	131,281	44,888	218,888	88,888	134,783	8,288

1/ Federal sources include appropriations, grants and contracts, independent operations.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts; grants and contracts; endowment income; sales and services; other sources.

4/ Other expenditures include research; public service; academic support; student services; institutional support; operation and maintenance of plant; mandatory transfers; auxiliary enterprises; hospitals; independent operations.

5/ Excludes Pell Grants. This category is a subset of other expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 8.—Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of institutions of higher education by state

State name	Total revenue (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 States + DC	\$117,340,109	\$128,501,639	8.6	\$113,788,484	\$123,887,184	8.9
Alabama	1,750,008	1,959,149	12.0	1,707,087	1,880,819	10.2
Alaska	294,832	293,186	12.1	237,187	284,144	11.4
Arizona	1,304,424	1,484,882	11.5	1,278,188	1,407,512	10.3
Arkansas	748,273	817,825	9.7	712,483	791,570	11.1
California	14,881,215	16,087,722	8.8	14,822,428	16,075,048	7.8
Colorado	1,737,319	1,880,929	7.1	1,697,428	1,813,659	6.8
Connecticut	1,738,887	1,928,037	10.9	1,715,348	1,905,238	11.1
Delaware	330,849	363,891	9.9	315,303	351,390	11.4
Dist. of Columbia	1,708,773	1,893,713	10.8	1,647,594	1,814,473	10.1
Florida	3,214,898	3,622,479	12.7	3,111,375	3,479,214	11.8
Georgia	2,458,838	2,712,429	10.3	2,373,180	2,633,548	11.0
Hawaii	427,456	458,577	7.3	414,501	448,577	8.5
Idaho	335,288	357,795	6.7	330,611	354,494	7.2
Illinois	5,905,423	6,468,092	9.5	5,783,508	6,282,430	8.6
Indiana	2,590,194	2,835,813	9.5	2,498,303	2,711,988	8.6
Iowa	1,758,568	1,998,896	13.7	1,648,804	1,932,850	17.2
Kansas	1,094,844	1,179,928	7.8	1,095,288	1,208,568	10.2
Kentucky	1,348,201	1,449,704	8.9	1,298,719	1,378,971	6.2
Louisiana	1,584,848	1,989,215	12.7	1,540,889	1,844,278	19.7
Maine	441,370	492,510	11.6	430,674	489,205	13.6
Maryland	2,704,093	3,017,253	11.6	2,597,825	2,878,831	10.7
Massachusetts	5,635,518	6,041,480	7.2	5,489,588	5,839,444	6.3
Michigan	4,248,891	4,594,748	8.2	4,048,079	4,327,500	7.0
Minnesota	2,278,957	2,582,463	13.4	2,198,673	2,494,809	13.6
Mississippi	577,538	663,375	15.2	548,772	648,035	18.2
Missouri	2,314,111	2,549,143	10.2	2,215,019	2,421,989	9.3
Montana	220,878	228,080	3.3	215,878	228,908	6.1
Nebraska	814,882	908,097	11.1	794,880	879,303	10.6
Nevada	224,113	245,705	9.6	219,421	242,971	10.7
New Hampshire	547,825	603,240	10.1	531,014	583,633	9.8
New Jersey	2,708,297	2,993,063	10.6	2,574,893	2,847,901	10.6
New Mexico	582,950	607,838	4.3	544,122	574,049	5.5
New York	11,526,021	12,303,127	6.8	11,323,385	11,842,803	4.6
North Carolina	3,530,902	3,823,678	8.3	3,382,906	3,683,629	8.9
North Dakota	318,880	348,925	9.4	319,712	344,380	7.7
Ohio	4,501,793	4,937,359	9.7	4,384,034	4,795,993	9.4
Oklahoma	1,098,059	1,157,382	5.4	1,065,651	1,128,803	5.9
Oregon	1,253,137	1,358,888	8.3	1,229,779	1,344,878	9.4
Pennsylvania	6,820,931	7,488,878	9.8	6,802,719	7,220,909	6.1
Rhode Island	685,885	727,040	6.0	636,424	684,651	7.6
South Carolina	1,354,823	1,498,738	10.6	1,329,299	1,452,100	9.2
South Dakota	220,758	234,789	6.3	217,325	234,530	7.9
Tennessee	2,215,520	2,408,780	8.8	2,140,834	2,328,125	8.7
Texas	6,018,198	6,540,348	8.7	5,945,206	6,438,981	8.3
Utah	1,003,544	1,109,854	10.6	983,488	1,069,482	8.8
Vermont	426,548	474,511	11.2	408,250	464,891	13.5
Virginia	2,746,188	3,060,849	11.5	2,675,768	2,970,158	11.0
Washington	1,910,882	2,124,538	11.2	1,846,894	2,081,669	12.7
West Virginia	489,090	534,228	9.2	482,128	538,838	11.8
Wisconsin	2,544,780	2,745,717	7.9	2,514,124	2,690,449	7.0
Wyoming	214,370	228,005	6.4	211,190	218,609	3.5

* Final data.

NOTE: Significant variation in a state from year to year may be due to the opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 9.--Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of public institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 States + DC	874,771,255	881,827,371	9.8	872,841,294	878,945,617	8.7
Alabama	1,552,128	1,743,188	12.3	1,511,248	1,889,401	10.5
Alaska	220,393	244,857	11.1	221,298	240,913	8.9
Arizona	1,221,841	1,353,468	10.8	1,193,794	1,317,984	10.4
Arkansas	852,023	718,105	9.8	822,442	692,970	11.3
California	10,057,584	11,090,515	10.3	9,555,999	10,250,280	7.3
Colorado	1,535,906	1,837,629	8.6	1,502,398	1,597,418	6.3
Connecticut	729,245	825,770	13.2	718,503	811,758	13.3
Delaware	294,347	324,853	10.4	279,084	314,003	12.5
Dist. of Columbia	99,457	109,187	9.8	98,842	104,837	6.1
Florida	2,228,502	2,510,894	12.7	2,182,948	2,443,879	12.0
Georgia	1,528,997	1,848,783	7.8	1,507,980	1,822,707	7.6
Hawaii	358,754	384,775	7.3	349,790	378,798	8.4
Idaho	270,133	290,303	7.5	269,897	289,148	7.2
Illinois	2,812,875	3,057,687	8.1	2,789,831	3,015,395	8.1
Indiana	1,910,144	2,083,418	9.1	1,841,317	2,005,740	8.9
Iowa	1,321,897	1,529,907	15.8	1,229,142	1,481,442	21.3
Kansas	978,200	1,050,382	7.4	974,594	1,079,110	10.7
Kentucky	1,109,582	1,194,424	7.6	1,086,927	1,149,812	7.0
Louisiana	1,118,919	1,180,484	5.5	1,112,935	1,172,325	5.3
Maine	278,078	317,838	14.2	271,828	318,700	18.1
Maryland	1,588,871	1,748,731	11.5	1,473,656	1,821,287	10.0
Massachusetts	1,287,595	1,365,350	6.0	1,235,565	1,305,814	5.6
Michigan	3,099,396	3,992,584	7.9	3,507,141	3,745,488	6.8
Minnesota	1,831,838	1,880,373	15.2	1,565,490	1,809,757	15.6
Mississippi	802,055	903,837	12.7	775,821	884,811	11.4
Missouri	1,189,813	1,289,742	10.3	1,132,828	1,237,803	9.3
Montana	198,957	197,885	0.3	182,382	188,475	3.2
Nebraska	828,140	899,859	11.4	810,084	879,527	10.9
Nevada	221,740	243,208	9.7	217,330	240,711	10.8
New Hampshire	232,411	255,948	10.1	222,841	247,898	11.1
New Jersey	1,853,740	2,065,233	11.4	1,770,821	1,889,889	11.2
New Mexico	543,198	788,987	44.8	524,151	751,405	43.3
New York	4,870,507	5,100,194	4.7	4,814,094	4,758,285	-1.2
North Carolina	2,138,818	2,295,295	7.3	2,078,493	2,238,165	7.8
North Dakota	303,700	327,293	7.8	303,782	319,583	5.2
Ohio	3,272,911	3,810,287	10.3	3,223,780	3,542,889	9.9
Oklahoma	862,152	902,483	4.7	844,428	887,283	5.1
Oregon	1,042,939	1,129,211	8.2	1,023,299	1,118,908	9.2
Pennsylvania	2,951,559	3,282,178	10.5	2,874,841	3,147,180	9.5
Rhode Island	247,806	270,500	9.2	248,258	270,411	9.0
South Carolina	1,098,800	1,218,468	10.9	1,079,002	1,179,218	9.3
South Dakota	180,019	189,210	5.1	157,736	189,303	7.9
Tennessee	1,348,786	1,435,282	6.4	1,311,920	1,411,229	7.6
Texas	4,814,275	5,204,122	8.1	4,771,022	5,188,369	8.5
Utah	794,830	870,334	9.5	757,878	835,250	10.2
Vermont	223,950	244,836	9.3	218,972	241,314	11.2
Virginia	2,245,879	2,488,637	10.7	2,201,018	2,431,539	10.5
Washington	1,827,937	1,809,840	11.2	1,675,332	1,779,855	13.0
West Virginia	415,367	447,533	7.7	406,170	451,803	11.2
Wisconsin	2,032,154	2,191,795	7.8	2,022,712	2,159,088	6.7
Wyoming	211,403	224,802	6.2	209,883	212,813	2.0

* Final data.

NOTE: Significant variation in a state from year to year may be due to opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 10.—Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of private institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 States + DC	\$42,568,854	\$48,574,267	9.4	\$41,145,170	\$44,821,567	9.2
Alabama	197,877	215,981	9.1	195,821	211,418	8.0
Alaska	14,430	15,338	27.0	15,901	23,230	48.1
Arizona	82,783	101,214	22.3	82,342	89,558	8.8
Arkansas	93,244	101,420	8.8	90,052	98,600	9.5
California	4,803,652	4,977,207	3.1	4,486,429	4,824,788	8.0
Colorado	291,413	222,400	10.4	195,062	215,841	10.8
Connecticut	1,007,442	1,100,267	9.2	998,645	1,093,482	9.5
Delaware	38,502	38,637	6.4	36,219	37,388	3.2
Dist. of Columbia	1,609,315	1,784,546	10.9	1,550,952	1,709,836	10.2
Florida	988,388	1,111,585	12.7	928,429	1,035,335	11.5
Georgia	929,841	1,063,667	14.4	885,200	1,010,840	18.8
Hawaii	68,701	73,602	7.4	64,711	69,778	7.8
Idaho	65,155	67,482	3.6	60,913	65,348	7.3
Illinois	3,092,548	3,401,405	10.0	2,993,578	3,267,036	9.1
Indiana	680,050	752,196	10.6	654,968	706,247	7.8
Iowa	438,671	468,769	7.3	419,882	441,408	5.2
Kansas	118,844	129,545	11.1	120,672	127,456	5.6
Kentucky	238,519	246,260	3.3	227,793	233,359	2.4
Louisiana	445,929	488,751	9.6	427,934	471,954	10.3
Maine	183,292	174,674	7.1	158,748	173,505	9.3
Maryland	1,137,422	1,270,522	11.7	1,124,171	1,255,584	11.7
Massachusetts	4,347,923	4,678,110	7.5	4,234,020	4,532,630	7.1
Michigan	547,293	602,664	10.1	538,939	582,011	8.0
Minnesota	645,119	702,120	8.8	631,183	684,852	8.5
Mississippi	75,783	89,738	18.4	72,950	84,424	15.7
Missouri	1,144,496	1,259,401	10.0	1,082,391	1,184,388	9.4
Montana	23,921	26,456	10.6	23,494	26,433	21.0
Nebraska	186,522	205,237	10.0	184,796	202,777	9.7
Nevada	2,373	2,497	5.2	2,091	2,261	8.1
New Hampshire	315,414	347,291	10.1	308,173	335,947	9.0
New Jersey	852,557	927,830	8.8	804,172	879,042	9.3
New Mexico	19,783	21,172	7.2	19,941	22,844	13.8
New York	6,654,513	7,202,933	8.2	6,509,271	7,084,517	8.8
North Carolina	1,382,174	1,528,381	9.8	1,308,506	1,445,473	10.6
North Dakota	15,180	21,632	42.7	15,960	24,777	55.3
Ohio	1,226,881	1,327,072	8.0	1,180,273	1,253,124	6.0
Oklahoma	235,907	254,919	8.1	221,224	241,510	9.2
Oregon	210,198	228,657	8.8	206,573	227,910	10.3
Pennsylvania	3,869,372	4,224,700	9.2	3,728,079	4,073,729	9.3
Rhode Island	418,079	458,540	9.2	390,187	424,240	8.7
South Carolina	257,823	282,268	9.5	250,297	272,883	9.0
South Dakota	60,739	65,680	7.9	59,588	65,222	9.5
Tennessee	868,734	971,518	11.8	828,713	914,899	10.4
Texas	1,203,921	1,336,227	11.0	1,174,184	1,272,582	8.4
Utah	208,913	239,520	14.7	205,482	234,232	14.0
Vermont	202,698	229,675	13.3	192,276	223,378	16.2
Virginia	500,510	574,012	14.7	474,750	538,519	13.5
Washington	282,946	314,996	11.3	271,361	301,813	11.2
West Virginia	73,702	88,695	17.6	75,958	87,335	15.0
Wisconsin	512,626	563,922	9.1	491,413	531,360	8.1
Wyoming	2,957	3,404	14.7	2,527	2,797	10.7

* Final data.

NOTE: Significant variation in a state from year to year may be due to the opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics.

Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 11.—Percentage of total current funds revenues of private institutions of higher education by level and control, fiscal year 1989 *

2-year institutions	Percentage of total revenues
Nonprofit	46.4
Proprietary	53.6
All 2-year institutions	100.0
4-year institutions	Percentage of total revenues
Nonprofit	99.3
Proprietary	0.7
All 4-year institutions	100.0

* Based on data in table 3.

Table 12.—Percentage of total current funds expenditures of private institutions of higher education by level and control, fiscal year 1989 *

2-year institutions	Percentage of total expenditures
Nonprofit	52.4
Proprietary	47.6
All 2-year institutions	100.0
4-year institutions	Percentage of total expenditures
Nonprofit	99.4
Proprietary	0.6
All 4-year institutions	100.0

* Based on data in table 6.

Table 13.--Consumer Price Index (CPI) factors:1980-81 through 1988-89

Fiscal year	CPI factor*
1988-89	1.000
1987-88	1.046
1986-87	1.090
1985-86	1.114
1984-85	1.146
1983-84	1.191
1982-83	1.235
1981-82	1.288
1980-81	1.399

*The factors used to convert current dollars to constant 1988-89 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics,
Consumer Price Index for July 1-June 30.

Survey Methodology

Overview

The FY 1989 financial characteristics of higher education institutions data are from the "Finance" survey, conducted annually by the National Center for Education Statistics (NCES). This survey is part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The finance data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the college level by an agency recognized by the Secretary of Education, were previously collected by the Higher Education General Information Survey (HEGIS) Financial Characteristics of Higher Education Institutions survey, in operation from Fiscal Year 1966 through Fiscal Year 1986. Data that allow for identification of the HEGIS universe are maintained by the retention of the Federal Interagency Committee on Education (FICE) code on the data tape.

Universe of Institutions in Survey

Data collected through the IPEDS Fiscal Year 1989 "Finance" survey represent the universe of 10,919 postsecondary institutions in the United States and its outlying areas in operation in Fiscal Year 1989. The universe of postsecondary education institutions was determined by the IPEDS Institutional Characteristics (IC) survey, conducted annually by NCES. Using the IC master list of institutions, the "Finance" survey was mailed to 6,572 postsecondary institutions, including all 4-year, 2-year public and private, less-than-2-year public institutions, and a sample of less-than-2-year private nonprofit and for-profit institutions. The response rate for all postsecondary institutions was 65.4 percent.

Response Rates by Level and Control for Higher Education Institutions

Table A-1 shows the number of higher education institutions in sectors 0 through 9 which received a "Finance" survey form in the 50 states and the District of Columbia by level and control of the institution. The response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions receiving the survey form.

**Table A-1.-- FY 1989 "Finance" survey response rates for institutions
of higher education by level and control,
50 states and the District of Columbia**

Sector	Institution level and control	Number receiving form	Number responding	Response rate
0	Central offices	21	19	90.5
1	Public, 4-year	595	568	95.5
2	Private, nonprofit, 4-year	1,475	1,225	83.1
3	Private, profit, 4-year	53	19	35.8
4	Public, 2-year	963	907	94.2
5	Private, nonprofit, 2-year	172	119	69.2
6	Private, profit, 2-year	243	104	42.8
7	Public, less-than-2-year	2	0	0
8	Private, nonprofit, less-than-2-year	2	2	100.0
9	Private, profit, less-than-2-year	13	8	61.5
	Total	3,539	2,971	84.0

Followup Procedures

Followup for nonresponse on the "Finance" survey was started on January 15, 1990 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category, or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting total current funds revenues and expenditures data, the following editing procedures were used:

- (1) The current funds revenues and expenditures categories were totaled for restricted and unrestricted funds and compared to the reported total current funds revenues or expenditures.
- (2) Differences of more than 10 percent were flagged as errors. Generated totals replaced reported totals when those differences were less than 10 percent.

- (3) Consistency checks for all parts were performed.
- (4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded bounds set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

- (1) Imputations for nonrespondents to the FY89 "Finance" survey, who had previously responded to the FY87 or FY88 "Finance" surveys, were based on data reported for these institutions in 1987 or 1988. Institutions completing the F1 form were categorized by sector, then a rate of change was calculated from the previous years' total current funds revenues (part A, line 16) for all responding institutions and the rate was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers (part B, line 12) and applied to the prior year data of nonresponding institutions for all of parts B and E.
- (2) For institutions that did not respond to any of the three survey years (FY87 through FY89), a hot deck strategy was used: Institutions completing the F1 form were sorted into hot deck groups formed as a combination of control, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical related (chiropractic, optometric, or podiatric) school. A donor school was selected in the same hot deck group as the nonresponding institution. Fall enrollment data from 1988 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

Item nonresponse imputations were performed by imputing restricted and unrestricted columns from total columns and by imputing library expenditures from data of the previous year.

For institutions completing the F2 form (2-year, for-profit schools), hot deck groups were formed by fields in which most degrees were granted. These groups were ranked by FTE and used as the basis for identifying a donor school for imputations using the methodology described above.

Appendix: Data Category Definitions, Figures 1-9

- (1) Definitions of data categories in this report are consistent with previous publications. Figures 1 through 5 are consistent with data categories used in the *Digest of Education Statistics*, 1989 and figures 6 through 9 are consistent with publications based on the Higher Education General Information Survey (HEGIS). Differences in data categories of revenues and expenditures for figures 1 through 9 are as follows:

<i>Data category</i>	<i>Includes</i>
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Revenues:

Tuition	Tuition from all sources
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Federal government

Figures 1-5 (consistent with *Digest of Education Statistics*)

Federal appropriations

Federal grants and contracts

Independent operations

Figures 6-9 (consistent with HEGIS publications)

Federal appropriations

Federal grants and contracts (includes Pell grants)

State and local government

State and local appropriations

State and local grants and contracts

Sales and services

Figures 1-5 (consistent with *Digest of Education Statistics*)

Sales and services

Education activities

Auxiliary enterprises

Hospitals

Figures 6-9 (consistent with HEGIS publications)

Sales and services

Education activities

Auxiliary enterprises

Hospitals

Independent operations

Other

Other sources
Endowment income
Private gifts and grants

Expenditures:

Instruction

Instruction

Research and public service

Research
Public service

Administration

Academic support
Student services
Institution support
Operation and maintenance of plant
Mandatory transfers

Scholarships and fellowships

Scholarships and fellowships

Self supporting operations

Auxiliary enterprises
Hospitals
Independent operations

Complete definitions of financial categories are included in *Financial Accounting and Reporting Manual for Higher Education*, National Association of College and University Business Officers and KPMG Peat Marwick, 1990.

- (2) All charts and tables present information on HEGIS institutions which include 10 less-than-2-year accredited schools. These 10 schools are *not* included in figures 7 and 9 which present information on 2-year schools only.

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